

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No.C/325/2011

(Arising out of Order-in-Appeal No.Kol/Cus/CKP/224/2011 dated 29.07.2011 passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Sudama Exports Pvt. Ltd.

Respondent (s)

Appearance:

Shri S.N.Mitra, AC(AR) for the Appellant (s)

Shri K.K.Sanyal, Consultant for the Respondent (s)

CORAM:

Hon'ble SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

HON'BLE SHRI C. J. MATHEW, TECHNICAL MEMBER

Date of Hearing/Decision:-20.03.2018

ORDER NO.FO/75595/2018

Per Dr. Satish Chandra,

1. The present appeal is filed against Order-in-Appeal No.Kol/Cus/CKP/224/2011 dated 29.07.2011 passed by the Commissioner of Customs (Appeals), Kolkata.
2. Brief facts of the case are that the appellant had exported Iron-Ore Fines under shipping bills. The Assessing Officers determined the value of export goods on the price adopting the Wet Metric Tonne (WMT) of the Iron Ore Fines. So the valuation was increased. Being aggrieved the appellant filed appeal before Commissioner (Appeals) who has granted relief. Not being satisfied the department filed appeal before this Tribunal.
3. Heard both sides and perused the appeal record.

4. It appears that identical issues have come up before this Tribunal in a number of cases vide Final Order No.FO/75747-75766/2017 dated 27.03.2017 in the case of Commissioner of Customs (Port), Kolkata vs. M/s. Jagwai Projects (P) Ltd., where the Tribunal has observed as under:

" (a) The 1st issue of determination of value would be on the basis of dry weight and the order-in-appeal is upheld in this regard.

(b) The 2nd issue of the enhancement of value is remanded to the Adjudicating Authority to decide afresh in the light of the above decisions."

5. By following our earlier decision the appeal filed by the department is partly allowed in above terms.

(Dictated and Pronounced in the Open Court)

S/d.
(Justice Dr. Satish Chandra)
President

S/d.
(C. J. MATHEW)
MEMBER (Technical)

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